

Rule 24 : Migration of persons registered under the existing law

- (1) (a) Every person, other than a person deducting tax at source or an Input Service Distributor, registered under an existing law and having a Permanent Account Number issued under the provisions of Income Tax Act, 1961 (Act 43 of 1961) shall enrol on the common portal by validating his e-mail address and mobile number, either directly or through a Facilitation Centre notified by the Commissioner.
- (b) Upon enrolment under clause (a), the said person shall be granted registration on a provisional basis and a certificate of registration in **FORM GST REG-25**, incorporating the Goods and Services Tax Identification Number therein, shall be made available to him on the common portal:
- Provided** that a taxable person who has been granted multiple registrations under the existing law on the basis of a single Permanent Account Number shall be granted only one provisional registration under the Act:

¹[*****]

- (2) (a) Every person who has been granted a provisional registration under sub-rule (1) shall submit an application electronically in **FORM GST REG-26**, duly signed or verified through electronic verification code, along with the information and documents specified in the said application, on the common portal either directly or through a Facilitation Centre notified by the Commissioner.
- (b) The information asked for in clause (a) shall be furnished within a period of three months or within such further period as may be extended by the Commissioner in this behalf.
- (c) If the information and the particulars furnished in the application are found, by the proper officer, to be correct and complete, a certificate of registration in **FORM GST REG-06** shall be made available to the registered person electronically on the common portal.
- (3) Where the particulars or information specified in sub-rule (2) have either not been furnished or not found to be correct or complete, the

¹ Second Proviso omitted by Noti. No. 07/2017–Central Tax, dt. 27-06-2017 w.e.f. 22-06-2017. Earlier to omission it read as under:

"**Provided** further that a person having centralised registration under the provisions of Chapter V of the Finance Act, 1994 (32 of 1994) shall be granted only one provisional registration in the State or Union territory in which he is registered under the existing law."

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proper officer shall, after serving a notice to show cause in **FORM GST REG-27** and after affording the person concerned a reasonable opportunity of being heard, cancel the provisional registration granted under sub-rule (1) and issue an order in **FORM GST REG-28**:

Provided that the show cause notice issued in **FORM GST REG-27** can be withdrawn by issuing an order in **FORM GST REG-20**, if it is found, after affording the person an opportunity of being heard, that no such cause exists for which the notice was issued.

- ²[(3A) Where a certificate of registration has not been made available to the applicant on the common portal within a period of fifteen days from the date of the furnishing of information and particulars referred to in clause (c) of sub-rule (2) and no notice has been issued under sub-rule (3) within the said period, the registration shall be deemed to have been granted and the said certificate of registration, duly signed or verified through electronic verification code, shall be made available to the registered person on the common portal.]
- (4) Every person registered under any of the existing laws, who is not liable to be registered under the Act may, ³[on or before ⁴{31st March, 2018}], at his option, submit an application electronically in **FORM GST REG-29** at the common portal for cancellation of the registration granted to him and the proper officer shall, after conducting such enquiry as deemed fit, cancel the said registration

² Sub-rule (3A) inserted by N. No. 07/2017–Central Tax, dt. 27-06-2017 w.e.f. 22-06-2017.

³ Substituted for “within a period of thirty days from the appointed day” w.e.f. 22-07-2017 by Noti. No. 17/2017-Central Tax, dt. 27-07-2017.

⁴ Substituted for “^A[31st December, 2017]” by N. No. 3/2018-Central Tax, dt. 23-01-2018.

A Substituted for “^B[31st October, 2017]” by [Noti. No. 51/2017 dt. 28-10-2017](#).

B Earlier substituted for “30th September” by [Noti. No. 36/2017-Central Tax, dt. 29-09-2017](#).